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a fixed and permanent home, and need not be the actual place of abode. Domicile does not depend upon mere naked residence, but is the legal, the juridical seat of every person—the seat where he is considered to be in the eyes of the law, for certain applications of the law, whether he be corporeally found there, or whether he be not found there. To constitute a change of domicile, three things are essential—first, residence in another place; second, an intention to abandon the old domicile; and, third, the intention of acquiring a new one.

Poor Debtor's Oath.—A husband, who has been decreed to pay an allowance at stated times for his wife's support, cannot escape imprisonment for failing to comply with the decree by taking the poor debtor's oath, according to the decision of the Rhode Island Supreme Court, in *Mowry v. Bliss*, 65 Atlantic Reporter, 616. The court holds that where a defendant in a divorce proceeding is incarcerated for failure to satisfy an execution for alimony and suit money he is not simply imprisoned for debt, but also for contempt for failing to comply with the court's decree.

Levy on Money in the Hands of a Debtor—The Missouri Court of Appeals, in *Richards v. Heger*, 99 Southwestern Reporter, 802, draws a rather fine distinction with reference to the rights of an officer to levy on money in the hands or about the person of a debtor. Approving the doctrine of *Green v. Palmer*, 15 Cal. 441, 76 Am. Dec. 492, that money in the hands of a debtor may be levied on, the court says that the seizure of property attached to the person of a defendant would be trespass against his person, as it would tend to provoke a breach of the peace, but to seize his property found in his possession not pertaining to his wearing apparel, nor worn or carried on his person for use, nor as an ornament, would not be an indignity against his person, nor under ordinary circumstances a trespass. To seize money in the debtor's hands will no more likely provoke a breach of the peace and possesses no more of the elements of a trespass than an entry by the officer on the premises of defendant in the execution and seizure there, in his presence, of his personal effects against his will and over his protest.

Liability of Estate for Expenses of Wake.—In *McCullough v. McGrady*, 102 New York Supplement, 633, decided by the New York Supreme Court, the majority of the court held that a claim for wine, food, cigars, liquors, etc., used in the celebration of a wake was a proper charge against decedent's estate. The majority depended on the case of *McCue v. Garvey*, 14 Hun, 562, in which it was considered the rule had been recognized, but the dissenting opinion insisted that the cited case was not in point, and repudiated the claim as illegal.